

May 4, 2010

via electronic filing

Ms. Rosa G. Lewis
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

RE: SEIU COPE, FEC ID C00004036
December Monthly Report (11/1/09 ? 11/30/09)

Dear Ms. Lewis:

I am counsel for the Service Employees International Union Committee on Political Education (SEIU COPE). This is in response to your letter dated April 14, 2010. I will address each of the items in your letter in turn:

1) You note that the Calendar Year-to-Date totals for Column B of Lines 11(c), 11(d) and 12 do not roll forward correctly from the previous report. We have identified that there was a transaction incorrectly included on Line 11(c) in the preceding November Monthly report. That transaction represented a transfer from an affiliated PAC and we have filed an amended November Monthly Report including that transfer on Line 12. Thus the year-to-date totals on the December Monthly Report as filed were correct and included this transaction being corrected after the original November Monthly Report was filed.

2) You note that a contribution to a non-federal committee was incorrectly included on Line 23 instead of Line 29. We have amended the December Monthly Report to properly show this transaction on Line 29, and have also filed an amended Year-End Report to adjust the final totals for the year for the two lines affected.

3) Your third note concerning Line 26 and a 'Loan repayment' does not appear to have any relevance to our report as filed, and based on conversation with you, we believe no action is needed to address this.

If you have any further questions regarding this mater, please feel free to contact me at 202-350-6571.

Very truly yours,

Mark Schneider
Associate General Counsel
Counsel for Government Affairs

cc: Anna Burger, Treasurer, SEIU COPE
